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EXTRAORDINARY

PART II -Section 3

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MINISTRY OF FINANCE (REVENUE DIVISION)

NOTIFICATION

CENTRAL EXCISES.

New Delhi, the 10th April 1954

S.R.O. 1210.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government hereby directs that the following further amendment shall be made in the Central Excise Rules, 1944, namely:—

For the provisos to rule 145 of the said Rules, the following provisos shall be substituted, namely:—

“Provided that if the goods have not deteriorated, the Collector—

- (a) may, on sufficient cause being shown, permit such goods to remain in any warehouse for a further period, not exceeding one year, in extension of the period of three years, referred to in this rule;
- (b) shall, if so authorised by the Central Board of Revenue by general or special order in this behalf, in respect of such area or warehouse or class of goods, specified in the order, permit such goods to remain warehoused in such area or such warehouse for a further period, not exceeding one year, in addition to the period of three years mentioned in this rule and such extended period as may have been allowed under clause (a) of this proviso:

Provided further that if the said period of three years or such extended period as may have been allowed under the first proviso to this rule expires during the month of February in any year, the restrictions on removal of goods laid down in sub-rule (3) of rule 224 shall apply to the clearance of such goods in the same manner and to the same extent as they apply to all other goods in the warehouse, and any quantity of such goods remaining uncleared at the end of that month shall be cleared on the first day of March next following.”

[No. 18.]

M. P. ALEXANDER, Under Secy.

CENTRAL EXCISES.

New Delhi, the 10th April 1954

S.R.O. 1211.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the

Government of India in the Ministry of Finance (Revenue Division) No. 4—Central Excises dated the 28th February, 1954, the Central Government hereby exempts Rayon or Artificial Silk Fabrics from the whole of the duty leviable thereon under the Central Excises and Salt Act, 1944 (I of 1944), if produced or manufactured—

(i) on a handloom; or

(ii) in a factory in which less than ten powerlooms are installed.

Provided that no exemption shall be allowed in respect of any Rayon or Artificial Silk Fabrics produced or manufactured in different factories by or on behalf of the same person in which the aggregate number of powerlooms installed exceeds nine.

[No. 19.]

E. S. KRISHNAMOORTHY, Jt. Secy.